

# STATE OF LOUISIANA LEGISLATIVE AUDITOR

Board of Tax Appeals  
Executive Department  
State of Louisiana  
Baton Rouge, Louisiana

March 7, 2001



***Financial and Compliance Audit Division***

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***Daniel G. Kyle, Ph.D., CPA, CFE  
Legislative Auditor***

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**BOARD OF TAX APPEALS  
EXECUTIVE DEPARTMENT  
STATE OF LOUISIANA**  
Baton Rouge, Louisiana

Procedural Report  
Dated February 6, 2001

Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge office of the Legislative Auditor.

March 7, 2001



DANIEL G. KYLE, PH.D., CPA, CFE  
LEGISLATIVE AUDITOR

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February 6, 2001

**BOARD OF TAX APPEALS  
EXECUTIVE DEPARTMENT  
STATE OF LOUISIANA**  
Baton Rouge, Louisiana

As required by Louisiana Revised Statute 24:513, we conducted certain procedures at the Board of Tax Appeals. Our procedures included (1) a review of the board's internal control; (2) tests of financial transactions for the years ended June 30, 2001, and June 30, 2000; (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities for the years ended June 30, 2001, and June 30, 2000; and (4) a review of compliance with prior year report recommendations. Our procedures were more limited than would be necessary to give an opinion on internal control and on compliance with laws, regulations, policies, and procedures governing financial activities.

Specifically, we interviewed management personnel and selected board personnel and evaluated selected documents, files, reports, systems, procedures, and policies as we considered necessary. After analyzing the data and based on the application of the procedures referred to previously, we noted that the size of the board's operation and its limited staff preclude an adequate segregation of duties and other features of an adequate system of internal control, although to employ such controls may not be cost beneficial. We found no other matters that require disclosure in this report.

The Annual Fiscal Reports of the Board of Tax Appeals were not audited or reviewed by us, and, accordingly, we do not express an opinion on these reports. The board's accounts are an integral part of the State of Louisiana's financial statements, upon which the Louisiana Legislative Auditor expresses an opinion.

In our prior report on the Board of Tax Appeals, dated March 16, 1999, we reported a finding relating to the untimely submission of the Annual Fiscal Report. This finding has been resolved by management.

This report is intended for the information and use of the board and its management. By provisions of state law, this report is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,

A handwritten signature in black ink that reads "Daniel G. Kyle". The signature is written in a cursive, flowing style.

Daniel G. Kyle, CPA, CFE  
Legislative Auditor

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